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Commissioner.

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**By
Jeremiah T. Mahoney,
Harry M. Rice,
Commissioners of Accounts.**

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SEPTEMBER 15, 1913.

HON. ARDOLPH L. KLINE,

Mayor.

SIR:—

Since January 1, 1910, this commission has submitted to the Mayor for his consideration more than 400 reports. In addition to the reports of the financial transactions of the office of the city chamberlain as required by law, these reports cover examinations which in a greater or lesser degree have embraced nearly every branch of municipal activity. In importance they range all the way from an investigation into some minor dereliction on the part of an individual to the extensive study and final plan for borough reorganization on a modern scientific basis now being put into operation by this commission in a section of the Borough of Queens.

It has been the policy of this commission to investigate all complaints received from citizens, as well as to lend all the assistance possible to various departmental heads whenever they choose to avail themselves of our expert knowledge of municipal affairs in helping to solve and work out perplexing departmental questions.

Many of the reports in addition to the findings, contain recommendations and suggestions looking toward improvements.

In order that you may have the opportunity to review the accomplishments of this commission during the administration of Mayor Gaynor, we have, so far as possible, collected the data necessary to make the reports complete, viz: *results*, and present the outcome of our work in one convenient and comprehensive report. In taking credit for the results accomplished, this commission desires in no manner to detract from or belittle the work done by other departments. We recognize that it has been possible to accomplish so much only because departmental heads and employes have been quick and eager to adopt and enforce suggested improvements. In many instances the credit for this commission rests on the fact that we pointed the way and suggested the methods.

Report No. 1820 submitted to Mayor Gaynor by this commission on June 3, 1913, begins as follows:

"The scope and powers of this commission are far-reaching and when rightly used are important factors in determining the character of any administration."

The office of the Commissioners of Accounts has been called "The Mayor's Eye," and rightly so, for it is the medium through which the Mayor receives disinterested information concerning the thirty-four departments of the city government employing some 80,000 men and women and through which are expended approximately \$250,000,000.00 each year. No man occupying the position of chief executive of this great city can be expected personally to look into every detail of this vast municipal machinery, yet the Mayor is the executive head and as such the public at large holds him

responsible for the administration and acclaims him either a "good mayor" or a "bad mayor" just as in their opinion the city government is "good" or "bad." Having to shoulder the responsibility the Mayor must direct the policies, and to direct with intelligence he must have accurate as well as disinterested information. To a large extent this is obtained through the instrumentality of the office of the Commissioners of Accounts, which, through long service in municipal affairs, has been developed into a force of "Municipal Experts." Working as they do in all of the various departments and bureaus of the city, their point of view is not limited in its horizon, but is city-wide in its scope.

With a realization of the intimate and confidential relations existing between the Mayor and his Commissioners of Accounts, it must be evident that the accomplishments of this commission, whatever they may be, reflect the policies and carry out the intents of the chief executive and form a good basis for determining the character of the administration.

The animating principle governing the work of this commission during Mayor Gaynor's administration is well expressed in the following paragraph quoted from the aforementioned report:

"The activities of this commission during prior administrations had been, in addition to the regular audits required by law, concerned chiefly with the discovery and exposure of dishonest city officials and employees. The experience gained through the work of the office, covering, as it does, every branch of municipal activity, has demonstrated that the losses sustained through graft and dishonesty are infinitesimal as compared with the enormous waste of funds through extravagances, poor judgment and lax methods and inefficiency. With an intimate knowledge of these facts and without in any degree relaxing the efforts to discover and expose wrongful acts on the part of city employees and those dealing with the city, our policy during your administration gradually has been transformed from what might be termed a *censuring* body into a *constructive* force."

The last two words of the quotation seem to us to epitomize the spirit of the administration.

The results accomplished are as follows:

AQUEDUCT COMMISSION:

Reports Nos. 1554 and 1555, dated March 8, 1910, recited the facts in connection with the proposed erection of a palatial residence for a gatekeeper at an estimated cost of \$77,000.00, and also called attention to the fact that the telephone in the residence of each of the four commissioners was being maintained by the city. The plan for the building of the residence was discontinued owing to charges brought by the Merchants Association. The commission was subsequently abolished and its office merged with the Department of Water Supply, Gas and Electricity. Report No. 1525 was subsequently submitted on March 3, 1911, as an accounting report

in relation to the reconciliation of the accounts of the commission with the books of the Department of Finance.

ALDERMEN, BOARD OF:

Seven reports have been made covering examinations relating particularly to the acts or duties of the board as a body, a committee of the board, or individual members of the board, as follows:

BOARD AS A BODY

The character of motion pictures and the conditions surrounding their presentation was the subject of report No. 1531, dated March 22, 1911. It was found that owing to a chaotic condition of the laws and ordinances governing such shows, the action of seven departments and bureaus was necessary to open and operate a moving picture theatre. Inspections showed poor ventilation, overcrowded halls and unsafe exits. The law in reference to admitting children was not obeyed. It was recommended that the building code be amended, that the supervision be centralized, that the law relating to admission of children be enforced, and that a committee be appointed to co-operate with the Aldermen in drafting new regulations. Such a committee was appointed and new ordinances designed to govern the undesirable conditions have recently been adopted.

Report No. 1654, dated January 23, 1912, gave exhaustive consideration to the regulations governing passenger-carrying vehicles, especially taxicabs. The findings set forth a great abuse of private stand privileges; that more than \$360,000.00 was paid yearly to hotels, clubs, restaurants, etc., for exclusive stand privileges; that rates were exorbitant and meters defective; that poor identification of drivers and vehicles was provided for, etc., etc.

It was recommended that private hack stands be abolished; that fares be reduced and made uniform; that all licenses expire on the same date; that all vehicles be equipped with taximeters; and that more stringent regulations for proper identification of drivers and vehicles be provided.

This report resulted in the passage of an ordinance becoming effective August 2, 1913, which abolishes private hack stands, reduces the fares, requires taximeters, regulates qualifications of drivers, provides adequate identification of drivers and vehicles, causes all licenses to expire on January 31st of each year and provides means for enforcement.

Report No. 1695-a, dated August 27, 1912, treated the subject of billboards and billboard advertising in every phase. Inspections disclosed large numbers of billboards erected in violation of ordinance, and in specified locations occupying space to the detriment of adjoining property, shutting out light and air, dangerous to health and hazardous in case of fire.

It was recommended that an ordinance be enacted governing the erection of billboards and regulating their use, based upon regulations in force

in other cities and in accordance with court decisions. As a result a commission was appointed which has formulated an ordinance for the consideration of the Board of Aldermen.

COMMITTEES OF THE BOARD

Report No. 1592, dated July 17, 1911, criticized the purchase of fireworks for Fourth of July celebrations. It was found that contracts aggregating \$31,630.00 had been awarded without regard to program or professional standing of contractors, that the actual value of fireworks furnished was but \$13,800.00, and that the chairman of the purchasing committee improperly accepted a free display from one of the contractors. As a result of the disclosures payment was held up by the Department of Finance, and finally settled by paying \$19,057.08.

Report No. 1702, dated September 15, 1912, related to the contract for stenographic work in connection with the Curran Investigating Committee. It was found that the contract for the work was let at 4c. per folio, although there were five bids at a lower price, one at 2c. per folio. Bidders were apparently misled as to the number of copies required, tending to influence a high bid.

INDIVIDUAL MEMBERS

Report No. 1506, dated December 12, 1910. Evidence was obtained implicating an alderman, together with a man acting as his representative in a demand of payment for renewal of newsstand licenses. The alderman was arrested, indicted and tried. The jury, after several hours deliberation, brought in a verdict of not guilty.

Report No. 1714, dated November 6, 1912. In an investigation of alleged payments necessary to obtain stand licenses the fact was established that \$450 was paid to outside parties for alleged influence, and to hold off other applicants. As a result of this disclosure, a cigar dealer was arrested on the charge of obtaining money under false pretenses and held for trial by the grand jury.

ARMORY BOARD:

A complaint concerning the quality of material in building the 22nd Regiment Armory was not sustained, and so reported in No. 1547, dated February 23, 1910.

No. 1493, dated October 20, 1910, reported irregular methods on the part of a former secretary of the board.

BELLEVUE AND ALLIED HOSPITALS:

Report No. 1598, dated August 15, 1911, was an accounting report giving data relative to cost of Greater Bellevue.

Report No. 1704, dated September 30, 1912, tells of an operation performed in Harlem Hospital, for which a payment of \$50.00 was made to a physician not connected with the hospital.

Report No. 1753, dated December 31, 1912, related the circumstances surrounding the award of a contract for a nurses' home at Harlem Hospital. Nine counts were found against the method of award, which included the illegal opening of bids; that action was taken before bids were tabulated; that there was no just cause for rejecting bids; and that the architect was derelict in not properly preparing data for specifications. An opinion was obtained from the Corporation Counsel on the correct and legal procedure to be followed by boards in opening bids and awarding contracts, and it was recommended that a copy of this opinion be sent to all departments governed by a board.

BRIDGES, DEPARTMENT OF:

In report No. 1667, dated April 25, 1912, were shown improper relations of a deputy chief engineer with the Ryan-Parker Construction Company. It was found that \$40,000.00 was paid to the engineer by the construction company for services rendered in connection with a contract with the department, the engineer being at the same time in the employ of the city. It was recommended that he be dismissed from the department. This was done at once, but he has since been reinstated through a court order.

CITY CHAMBERLAIN:

Twenty-one reports have been submitted, all but one being reports of the regular quarterly and annual audits required by law.

Report No. 1448, dated February 17, 1910, related to the methods and working force of the office.

Certain changes were recommended in the accounting methods which were put into effect. The employment of additional clerical force was also recommended and an increase in salaries for seven of the staff. All of these recommendations were adopted.

CHARITIES, DEPARTMENT OF PUBLIC:

GENERAL

Report No. 1558, dated March 21, 1910, disclosed the fact that contracts had been let and that plans were in progress for the construction of the Sea View Hospital at a cost of from \$3,300.00 to \$4,700.00 per bed. It was suggested that the hospital should be completed at the lowest possible figure to admit of thorough equipment and subsequent efficiency. By directing attention to the extravagant plans, modifications were made which resulted in a saving of at least \$1,100,000.00 without in any degree lessening the ultimate relief to be given through such a plant.

Report No. 1779, dated February 27, 1913, was a report on an examination of the general drug laboratory, Department of Public Charities, coupled with an investigation of a complaint concerning an employe therein.

In No. 1784, dated March 8, 1913, we reported that title to a plot in the Evergreens Cemetery, valued at approximately \$42,000.00 and accommodating 1679 graves, had been overlooked by the city authorities. New surveys were made and title deed for the plot was executed by the cemetery officials and properly recorded so that the record now shows ownership. Orders were issued that applications for burial permits shall in the future be approved by the Commissioner of Public Charities before such permits are issued.

Report No. 1794, dated April 4, 1913, submitted findings that advance information of deaths was being furnished to one particular undertaker through the medium of employes of the department. We recommended that a copy of the report be sent to the Commissioner of Public Charities, which resulted in the dismissal of one employe.

Report No. 1707, dated October 14, 1912, consisted of accounting forms with descriptive detail as to their use. These forms related particularly to coal accounting.

CHILDREN'S BUREAU, BOROUGH OF BROOKLYN

No. 1471, dated June 8, 1910, reported that the majority of receipts issued by this bureau for moneys received showed discrepancies; that there apparently had been continuous defalcations, the amount of which could not be determined; and that the superintendent of the bureau had no adequate control of its methods. As the result of these disclosures, John J. McArthur, bookkeeper in the Fire Department, who had held the position of "financial clerk" in the Children's Bureau during the period covered by the investigation, was arrested, and upon conviction sentenced to serve a term in Sing Sing prison.

Report No. 1473, dated July 2, 1910, outlined in detail a system for accounting control and suggested plans for a reorganization of the bureau, with recommendations that the system submitted be installed in all of the borough offices of the Department of Charities. Also that the accounts of dependent children in Brooklyn be kept separately in the Children's Bureau. These recommendations were adopted and the results have been most gratifying. The revenue for the care of partially dependent children has already increased more than \$20,000.00 per annum. In addition to this the percentage of acceptances has been reduced from 67% of the applications to 34%, saving approximately \$140,000.00 per year without in any way neglecting those children requiring public care and maintenance.

Report No. 1627, dated November 16, 1911, was an audit of the accounts of the bureau for a period ended August 31, 1911. Numerous

clerical errors and forced trial balances were found. The income account was short \$72.25 due entirely to the clerical errors. This was adjusted. The audit was continued to October 7, 1912, in report No. 1713, dated November 1, 1912, and showed the accounts in balance and the cash correct.

BUREAU OF DEPENDENT ADULTS

No. 1485, dated August 2, 1910, reported on an examination of the accounts of the alimony clerk for the Manhattan division. The methods of accounting were found to be very poor and inadequate. A gross deficit of \$5,947.72 was discovered, but as the entire deficit occurred prior to the year 1906 definite responsibility could not be fixed. It was recommended that the books of the alimony clerk be brought into adjustment; that they have separate accounting control of the several ledgers; that the duplication of work be eliminated; and other things of a constructive character. These recommendations were adopted with satisfactory results.

Nos. 1666, dated April 11, 1912, and 1688, dated August 7, 1912, reported on the accounts and methods of the divisions of relief to the G. A. R. Veterans and Spanish War Veterans. The first report covered Manhattan and The Bronx, and the second Brooklyn and Queens. In the first two boroughs 156 errors were disclosed in the records, and evidence of irregularities was found in disbursements. It was found that relief was unequally distributed, the wealthier posts and camps having an advantage over the poorer in obtaining funds. Similar conditions were found to exist in Brooklyn and Queens, where were also found evidence of fraud and misuse of funds by those in charge. Relief was being paid to persons not in need and signatures to vouchers were in many cases apparent forgeries. In all boroughs the Department of Charities made practically no inspections. It was recommended that the department make a rigid inspection of all applicants for relief; that a new accounting system be installed and that some plan be devised to equalize the relief given. As the result of these recommendations the recent legislature enacted laws which take the actual disbursement of the funds out of the hands of the local boards and place it under the direction of the commissioner of charities. A system of inspection has been inaugurated by the department.

Report No. 1690, dated August 7, 1912. In an examination of the Division of Domestic Relations for Brooklyn and Queens it was shown that the volume of work required had become too great for the force employed. We recommended the assignment of one additional clerk to this division and the immediate installation of a proposed improved system for handling and recording the receipts and disbursements. These recommendations were adopted.

Report No. 1697, dated August 29, 1912. In the matter of emergency and accepted cases in private hospitals it was found that during the year 1911,

79,748 patients were treated in private hospitals at an expense to the city of approximately \$1,000,000.00; that owing to inadequate inspection and office record control less than \$6,000.00 was reimbursed to the city by patients found able to pay. A system was devised for inspection and office record control similar to that adopted for the children's bureau and its immediate installation recommended. This recommendation was approved and the system installed with the result that since January 1, 1913, the revenue from patients so treated who are able to pay has increased approximately 600 per cent. over previous years, and it is estimated that within two years the revenue from this source will be not less than \$160,000.00 per annum. An additional saving which cannot be reflected by the accounts is the decrease in charity patients, the knowledge having spread that those who are able to pay will be required to do so.

CORRECTION, DEPARTMENT OF:

Report No. 1675, dated May 22, 1912, was in reference to the transfer of Queens County jail from the jurisdiction of the Sheriff of Queens County to that of the Department of Correction. Inventories were submitted of all material and supplies on hand, together with a statement of the unexpended balances in the appropriations for the institution, and it was recommended that the transfer be made on June 1, 1912.

Report No. 1696, dated August 30, 1912, treated of methods of recording data relative to the identification of prisoners upon admission to the workhouse. The method in vogue was found very laborious and cumbersome. A new form of record was devised and its installation recommended to take place not later than September 1, 1912. The proposed forms were adopted and installed and their use has proven satisfactory.

Report No. 1768, dated February 6, 1913, was an investigation of a complaint relative to favoritism in the transfer of prisoners.

CORONERS:

Report No. 1614, dated September 29, 1911, embodied an audit of accounts for the year 1910. It was found that during the year 5408 deaths had been reported to the coroners and that the property of 626 persons had been taken care of by them.

COURTS, MUNICIPAL AND MAGISTRATES:

There are in the city of New York, 24 municipal courts and 26 magistrates courts. Each of these courts receives and disburses cash. During the period of three and one-half years ended June 30, 1913, regular audits of the accounts of these 50 courts have been made and the results of our examinations presented in 119 separate reports. Owing to the chaotic and un-

scientific methods of accounting in vogue in these courts during the first half of the period, it was no unusual experience to find that there was a shortage in cash. The total shortages discovered amounted to \$9,599.38. They were all made good by the clerks, with the exception of two cases. In the sixth district municipal court of Brooklyn there still remains \$80.56 to be paid. In the seventh district municipal court of Manhattan, where the shortage was \$2,596.45, the bonding company reimbursed the city and the clerk was dismissed. The largest single shortage found was in the sixth district municipal court of Manhattan where the deficit was \$4,134.27. This amount was paid by the clerk and he was permitted to resign.

That there were no prosecutions and but one dismissal as a result of the shortages discovered, was due to the fact that the system of accounting and the merging of court funds with the personal funds of the court clerks made the shortages possible with no evidence of guilty intention. A modern system of accounting was devised which has been adopted and installed, with the result that the report on a court audit now invariably states in effect that the accounts are in balance and the cash correct. The practice of merging court funds with personal bank accounts has been discontinued.

In connection with the above examination several instances were found where persons convicted of crime, through faulty records had been compelled to pay a larger fine or serve a longer sentence than that imposed by the court. Recommendations were made calculated to correct this unjust feature.

In addition to the above 119 reports, there were three reports which treated special subjects related to the magistrates' courts as follows:

Reports Nos. 1462, dated May 11, 1910, and 1476, dated July 20, 1910, related to professional bondsmen. In one instance it was found that the same property had been accepted in 38 cases and that the affidavits were perjured. Twenty-two of these cases were accepted by one magistrate within a period of ten days. In the second examination it was found that the same properties had been accepted as surety in numerous cases aggregating many times the value of the property pledged; that two magistrates had accepted 82 of the 102 cases cited and all within a comparatively short period of time. It was recommended that copies of the reports be sent to the district attorney of Kings County and to the Bar Association for their consideration and necessary action. Also that bondsmen be required to affirm to existing encumbrances against property offered.

Report No. 1734, dated December 9, 1912, related to methods employed by probation officers and the rules governing their duties. We found that the rules promulgated related to clerical work only; that inspections were lax and that assignments of cases were very unequal. Evidence was introduced showing that in certain cases no inspections had been made. We recommended the adoption of adequate detailed rules and regulations to guide and govern probation officers; that the assignments be equalized and that

proposed probationers be held until investigations are made. These recommendations have been adopted in the first division with most gratifying results, and it is hoped that as soon as the plan is fully tried out it will be extended to the second division.

COURTS, SPECIAL SESSIONS AND CHILDREN'S:

Under this head there are eight courts in the city of New York. In connection with the regular audits eighteen reports have been presented during the three and one-half years just passed. Nothing was found of such importance as to justify special comment. The system of accounting was brought into harmony with modern methods so that the frequent errors and minor shortages due to errors encountered at the beginning of the period had practically disappeared at the time of the last examination. The few shortages found were corrected as soon as attention was directed to the matter.

COURTS, SURROGATES:

No. 1616, dated October 25, 1911, was the result of a complaint that certain clerks in the office of the surrogate of Queens County made demands for and accepted gratuities for services in connection with their official duties. Evidence was produced in several cases tending to show that it was the practice of certain clerks to accept fees although the work done was not embraced in their regular duties. Upon directing the attention of the surrogate to the matter the custom was discontinued.

No. 1684, dated July 12, 1912, covered an audit of the accounts of the surrogate of New York County for the year 1911. A few minor clerical errors were found resulting in an apparent shortage of \$71.40 in the "certificate fee" cash. The bank balance also showed a slight excess which was extinguished by remitting the amount to the city chamberlain. Three changes in the methods of keeping the accounts were recommended. The first in relation to serial numbers on certificates was adopted and is still in force. The other two were not acted upon as of June 23, 1913, but were both to be put into force immediately.

No. 1695, dated August 30, 1912, was in relation to certain advertising mediums used by the surrogate of New York County. It was found that the spirit and evident intent of the law in relation to advertising mediums had been evaded through the designation of publications having no paid circulation. In a certain instance the publication ceased upon the completion of the advertising contract, indicating that it was created solely for patronage purposes. It was recommended that this report and a copy of the testimony taken be submitted to the Bar Association for their consideration.

COURTS, MISCELLANEOUS:

Report No. 1674, dated May 22, 1912, was in relation to four cases tried before a judge of the Court of General Sessions during the years 1910 and 1911, which resulted in either dismissals of the indictments or the acquittal of the defendants. Inasmuch as the grievance committee of the Bar Association had the judicial conduct of this judge under investigation at the time, it was recommended that a copy of our report be sent to that committee for consideration.

Reports Nos. 1698 and 1705, dated August 29, 1912, and September 30, 1912, respectively, were in relation to the audit of the accounts for the years 1910 and 1911 and the installation of an improved accounting system in the first division of the Supreme Court. It was found (No. 1705) that there were shortages in three accounts amounting to \$16.10 and that there was on hand \$186.50 unpaid jury fees. It was recommended that the clerks responsible make good the shortages and that the unpaid jury fees be remitted to the Department of Finance. These recommendations were adopted. Several accounting modifications were proposed along the lines laid down in report No. 1698 which was confined to proposals and plans for an improved accounting system. The records were found to be inadequate in that the entire transaction was not recorded and the immediate installation of the proposed plan was recommended. This recommendation was adopted with such satisfactory results that it is expected that the same system will be soon adopted in the second division of the same court.

No. 1600, dated September 19, 1911, covered an audit of the accounts of the City Court from July 1, 1907, to June 30, 1911, inclusive. A few clerical errors had resulted in an over-payment of \$1.19 to the city chamberlain and the bank balance showed a slight surplus of four cents. These differences were adjusted.

No. 1630, dated November 22, 1911, related to an examination into the custom of clerks in the municipal and city courts and the courts of special sessions in retaining for their own use the interest received on bank balances of court funds. It was found that the several clerks had retained interest to the amount of \$1,941.83. Upon recommendation this was all recovered and paid in to the city chamberlain with the exception of \$80.56 held to cover a shortage of a clerk in the Sixth Municipal Court, Brooklyn, the clerk having died owing this amount. It was further recommended that all interest accruals on bank deposits of court funds be remitted to the chamberlain annually in the month of January.

DOCKS AND FERRIES, DEPARTMENT OF:

Report No. 1449, dated February 24, 1910, disclosed that in the operation of the municipal ferries during the year 1909, a total of \$76,336.08 had been paid in wages to boat crews while their boats were out of com-

mission; that the crews maintained were in excess of those on railroad boats of equal or larger size, and that two "emergency" boats, with full crews had been kept constantly under steam. It was estimated that approximately \$200,000.00 could be saved annually by better management. As a result of these findings the superintendent was dismissed and the bureau reorganized; crews have been reduced and discipline improved and we are informed that conditions show 100% improvement.

Report No. 1559, dated April 8, 1910. Two cases were reported where employes were working under the names of deceased men and they were dropped from the payroll.

Reports Nos. 1454, 1455, 1457 and 1460, dated April 20 to May 9, 1910, related to proven misappropriation of receipts by six dockmasters. All were dismissed; three of them were indicted, arrested, tried and acquitted; one was indicted and arrested but died before trial, and the two others are fugitives from justice. The dockmasters' forces were reorganized and measures taken to prevent further defalcations.

No. 1561, dated April 29, 1910, reported a foreman who was using his time in conducting an undertaking business, and who was found to have falsified his service record. He was dismissed from the department.

No. 1488, dated September 19, 1910, reported that four collectors and two quartermasters had failed to turn in all fares collected on the municipal ferries. It was recommended that charges be prepared against the six men and that a new system of collection be installed. All of the offenders were dismissed from the department except one collector. A new system of collection has been installed and the receipts have shown a notable increase.

Report No. 1676, dated June 3, 1912, was an accounting report of the operations of the Roosevelt Street Ferry, in which the city has a partnership interest. It was found that the contract with the city was loosely drawn and that erroneous charges had been made against the city interest, depriving it of over \$16,000.00 in the nine and one-half months ended December 31, 1911. The arbitration of the differences involved has not yet been completed.

Report No. 1700, dated August 30, 1912, was an accounting report of the operation of municipal ferries from 1903 to 1911, inclusive. These ferries are operated principally for the benefit of residents of the borough of Richmond. It was shown that \$10,739,267.87 was invested in the plant and that it had been operated at a loss of \$6,625,606.86 for the period, or nearly \$3,000 per day. It was also shown that 58% of the taxes levied in the borough of Richmond were expended in carrying this loss.

Report No. 1756, dated January 8, 1913, showed the results of an examination of the accounts of the department.

Report No. 1804, dated April 28, 1913, was the result of a study of the methods of the bureau of supplies, and contained recommendations for the betterment of its operations, which have been adopted.

EDUCATION, DEPARTMENT OF:

Report No. 1474, dated July 5, 1910, was in reference to an indiscreet public statement of a member of the Board of Education, and report No. 1502, dated October 31, 1910, to the indiscreet use of another member's influence toward the sale of certain books among school principals.

Report No. 1658, dated January 31, 1912, deals with the detection of a janitor and a helper in a public school in numerous thefts of supplies from the school building. They were tried, convicted and imprisoned.

Report No. 1778, dated February 26, 1913, afforded information pertinent to a proposed exchange of school site properties.

In No. 1783, dated March 6, 1913, we reported on a complaint against an employe.

In No. 1803, dated April 23, 1913, we reported that the janitor of a Brooklyn public school was a decrepit and almost helpless old man who was holding an engineer's license renewed from former years. Our report resulted in his suspension from service.

No. 1819, dated May 20, 1913, recited in detail the results of an investigation of the price paid by the city for the purchase of a school site at 753 Driggs Avenue, Brooklyn.

ELECTIONS, BOARD OF:

In No. 1509, dated December 28, 1910, it was reported that the examinations of the board were farcical; that provisions of law and complaints were ignored; that inadequate records were maintained; that partisan characteristics predominated; and that judicial functions were exercised in favor of political organizations without regard to the merits of cases. Report No. 1538, dated April 20, 1911, also commented on the partisan decisions mentioned, and on the poor class of election inspectors employed. Enactment of remedial measures was recommended in both reports, the second report offering suggestions for the consideration of the board respecting examinations of candidates for appointment; instruction sheets to election officers; consideration of complaints against inspectors; instruction of inspectors; designation of polling places; numbering of election districts; district maps provided to inspectors, and due discrimination as to fitness of candidates to be used in making appointments.

In No. 1573, dated May 18, 1911, it was disclosed that a property having a rental value of \$400 per annum had been leased for five years to

the board of elections for the purpose of storing election equipment of some four hundred polling places, at a yearly rental of \$2,500. The building was dilapidated and unprotected against fire, creating a possibility, in case of destruction at a time when replacement might be impossible, of a practical disfranchisement of 25% of the voting population. It was recommended that the corporation counsel ascertain the possibility of breaking the lease, but he reported that it could not be broken.

Report No. 1693, dated August 20, 1912, detailed the results of an investigation of the causes of alleged failure to provide ballots in several election districts at the primary election of March 26, 1912. It was reported that the contract for printing ballots was delayed; that the ballots were not prepared in time, only two weeks being allowed; that the ballots used were confusing and cumbersome, and that the board failed to advise election officers of their rights when official ballots were not received in time. Consequent recommendations were made for remedial legislation and for the guidance of the board in facilitating its future activities. The new election law and the decisions of the courts delaying the board of elections were mainly responsible for the abuses complained of.

EXCISE COMMISSION:

No. 1572, dated May 16, 1911, was a report of the inspection of the character of various licensed locations.

FINANCE, DEPARTMENT OF:

Report No. 1551, dated March 4, 1910, related to the city premises at 105 Walker Street, for which it received a monthly rental of \$150.00. Investigation showed the premises to be a seven story loft building from which the lessee derived monthly rentals aggregating \$350.00. The finding was that the rental received by the city was inadequate.

No. 1521, dated February 23, 1911, was a report of an investigation of alleged unfair methods of allotment of fish market stands under the Williamsburg bridge by the use of quarterly drawings for position. A more advantageous method was suggested and attention was called to the indiscreet activities of an employe of the department in the matter, savoring of political partisanship.

In report No. 1591, dated July 11, 1911, attention was called to the pernicious operations of the so-called "Loan Agencies" in connection with large numbers of city employes who were found to be obtaining loans from them, and paying from 50% to 400% for the accommodation. It was found that 314 garnishee judgment executions had been filed against city employes during the first six months of 1911. Clear indications were shown in the testimony that vicious influences were exerted with legislators to prevent

remedial legislation. However, such remedial measures were subsequently enacted in chapter 626, laws of 1911, taking effect September 1, 1911.

Reports Nos. 1661, 1680 and 1691, dated February 29, July 12 and August 7, 1912, were accounting reports of the office of receiver of taxes in the boroughs of Manhattan, Richmond and The Bronx, respectively.

FIRE DEPARTMENT:

No. 1544, dated February 16, 1910, was a report on a complaint that a batteryman was devoting time to personal business. The complaint was sustained by our investigation and he was dismissed.

No. 1452 and No. 1536, dated respectively March 29, 1910, and April 10, 1911, showed the results of a general audit of the life insurance and relief funds from May 1, 1908, to December 31, 1910. It was demonstrated that foreign fire insurance companies were habitually delinquent in paying the two per cent. tax imposed on them by the charter for the benefit of the relief fund, and that the income of the fund was inadequate to meet its increasing requirements. Recommendations were made that a daily record be maintained to show the changes in the pension roll; that a reserve fund account be established to care for unpaid pensions; that the position of collector for insurance tax be abolished, and his commissions applied to the fund; that payment be made from excise tax receipts to replenish the fund; and that certain changes be made in the methods of accounting. The first two recommendations are now in operation.

No. 1494, dated October 20, 1910, reported indications of corruption on the part of an inspector of buildings, who was at once removed from office.

No. 1524, dated March 1, 1911, reported the results of an examination of the bureau of combustibles in the boroughs of Manhattan, The Bronx and Richmond. The findings showed 786 violations of law in garages in which employes of the bureau were implicated, also little regard given to the law relating to the storage of chemicals, and inadequate inspection throughout, mainly due to lack of proper force and unintelligent direction. No. 1535, dated April 6, 1911, covered a similar examination in the boroughs of Brooklyn and Queens. Here were also found great numbers of violations in garages, licenses issued in face of violations, chemicals stored without license, force inadequate and a general lack of intelligent direction. As a result of recommendations the bureau was reorganized and made more efficient.

No. 1622, dated November 10, 1911, reported the results of an examination of the records and methods of operation of the bureau of violations and auxiliary fire appliances, and disclosed lax inspection, no control over inspection work by company commanders, no standards of fire appliance requirements, false and misleading reports and insufficient clerical

force. In view of the contemplated reorganization of the bureau in connection with the new bureau of fire prevention, suggestions were made only along constructive lines.

No. 1775, dated February 24, 1913, reported the results of an examination of the bureau of repairs and supplies, relating to conditions surrounding the delivery of forage to company quarters in the borough of Brooklyn. In a period of twenty-one months there were found 117 deliveries which were in whole or in part condemned and rejected. Delays in replacements by the contractors caused 137,405 pounds of such condemned forage to be consumed in the needs of maintenance, the cost of which was \$2,279.82. No compensation was received by the city in any of these instances. Recommendations were made that action be taken to secure immediate replacement in such cases, and suggestions were offered to afford better control of the situation.

Report No. 1776, dated February 26, 1913, disclosed the fact that at the periodical auction sales of condemned and useless materials held by the department, an organized ring existed for the manipulation of the bidding for a subsequent profitable disposition of the materials so acquired. Recommendations were made for the remedy of these conditions by promoting legislation to permit the receipt of sealed bids in conjunction with other bids; by the transfer of management of the sales to the bureau of accountability; and by a revision of the method of advertising the sales.

HEALTH, DEPARTMENT OF:

No. 1486, dated August 3, 1910, reported on the use of a city owned vehicle in the private practice of a medical official of the department, also as to discrepancies found in his time sheets.

Report No. 1505, dated November 30, 1910, presented conclusive evidence of wholesale traffic in rotten and "spot" eggs for food consumption. It was recommended that Inspector Masterson be dismissed and Inspector Fuller and Holtz be suspended pending further inspections. All three were suspended and subsequently Masterson and Holtz were reinstated and Fuller retired. The findings were productive of changes in the sanitary code governing the subject, and a reorganization of the bureau of food inspection.

No. 1533, dated January 31, 1911, presented findings relative to the inspection and sale of meats. Inspectors found about 7,000 pounds of meat unfit for human consumption on sale in some sixty different places; sanitary conditions throughout very poor; tubercular infected meat in Brooklyn slaughter houses, and much lax and incompetent inspection. It was recommended that a veterinary surgeon be assigned to inspect meat at the slaughter houses, and that general cleanliness be required by the inspectors. This report resulted in a general improvement in the work of the department and in the sanitary conditions of the places inspected.

No. 1537, dated April 18, 1911, presented findings in an investigation of the sanitary conditions of bakeries. An inspection of 145 bakeries disclosed conditions so unsanitary as to be not only repulsive, but a great menace to health. The data obtained, with remedial suggestions, were forwarded to the board of health and to the state department of labor and resulted in legislative enactment prohibiting cellar bakeries in the future, and requiring bakers to obtain sanitary certificates before doing business, etc.

No. 1582, dated May 31, 1911, reported on the subject of automobile and vehicle service and its abuse. It was found that nine autos and eight horse vehicles were in use on assignment to individuals, while the records indicated that a large part of their use was personal and not required in departmental service. It was recommended that employes be required to go to and from their work in the same manner as other city employes; that the use of several vehicles be discontinued and that those remaining be assigned to general departmental use only. No reduction resulted in the number of machines, but an improved system of controlling their use has been installed.

No. 1729, dated December 6, 1912, reported our findings in an investigation of an alleged payment of \$2,500.00 for influence in obtaining a license for a poultry slaughter house. The testimony taken indicated clearly that the amount was paid to a person not connected with the department in the belief that his influence was necessary to obtain the desired license.

LAW DEPARTMENT:

Report No. 1545, dated February 23, 1910, was a schedule of amounts certified for payment to experts for their services in proceedings relating to the acquirement of real estate, from 1898 to 1909, inclusive.

Reports Nos. 1527 and 1532, dated March 6 and March 30, 1911, respectively, submitted findings as to the proceedings of the condemnation commission appointed for the opening of 222nd Street, borough of The Bronx. It was found that the records of the commission were deliberately altered; that property values were increased during sittings and sworn values raised in the minutes; that the length of sittings was falsified and that Michael E. Devlin, one of the commissioners and principal of public school No. 8, was interested in the property involved, and used his influence to force certain teachers under his supervision to act as dummies in his various transactions, in addition to an attempt to bribe the chairman of the commission. As a result, Devlin was indicted, a warrant for his arrest was issued and he is now a fugitive from justice.

No. 1599, dated September 19, 1911, was an accounting report of the transactions of the bureau for the recovery of penalties for the years 1908, 1909 and 1910.

No. 1664, dated March 26, 1912, was an accounting report of the transactions of the bureau for the collection of arrears of personal taxes from March 1, 1907, to April 30, 1911. A shortage of \$2,920.49 was disclosed in the cash receipts, due to defalcations of a former clerk. Although an improved system of accounting was established in the bureau in 1907, it was found to be largely nullified by the methods used in its application. there were also found 78 clerical errors which added to the incorrectness of the accounting records. It was recommended that proper adjustments be made in the accounts affected by the deficit mentioned so that the adjusted balance in bank and cash on hand might be turned over to the city; that the clerical errors be corrected; and that specified accounting methods be pursued, including quarterly reconciliations with the records of the receiver of taxes.

LICENSES, BUREAU OF:

No. 1463, dated May 16, 1910, was an accounting report of the receipts for 1909, and included forms and plans devised for the improvement of existing methods. No. 1615, dated September 30, 1911, continued the above accounting report through to April 22, 1911, and called attention to the fact that the forms and plans previously suggested had not been installed; also that the system of accounting control established by the department of finance had been nullified through internal changes; that no systematic full inspection was maintained prior to the issue of licenses, many violations being found; and that there were approximately 7,000 unlicensed pedlars in business.

No. 1752, dated December 30, 1912, reported on our investigation of a complaint relating to the exercise of discrimination against colored persons at a certain theatre. Violation of law was shown in refusing to sell tickets and seats to colored people, and copies of our report were sent to the district attorney and corporation counsel for action and revocation of license.

Additional reports Nos. 1594, 1719, 1720, 1755, 1774 and 1801 were rendered from August 3, 1911, to April 25, 1913, as the result of investigation of complaints of alleged irregularities connected with the bureau.

MARSHALS, CITY:

In No. 1439, dated January 25, 1910, it was reported that no systematic record was maintained to control the terms of office of these officials, and it was recommended that a reference system of control be established.

No. 1446, dated February 4, 1910, reported an overcharge of fees by a marshal. On recommendation he was removed from office.

No. 1549, dated February 25, 1910, related to a complaint that a marshal had withheld collection on an execution. The complaint was sustained,

but qualified by certain conditions, and it was recommended that the marshal be reprimanded, and that all marshals be instructed to observe section 307 of the municipal court act.

No. 1563, dated September 29, 1910, reported that a court attendant, who was formerly a marshal, was, with two other persons, illegally conducting marshals' offices and that they were being protected in their illegal practices by a duly appointed marshal, who it was suggested should be required to explain his connection with the persons doing business.

No. 1653, dated January 16, 1912, reported misconduct and illegal dispossession action by a marshal, causing considerable damage to a tenant. It was recommended that charges be preferred against the marshal.

In addition to the foregoing, reports No. 1510, 1511, 1541 and 1560 were submitted from February 16, 1910, to January 20, 1911, showing results of investigations of complaints of alleged misconduct of various marshals.

PARKS, DEPARTMENT OF:

Reports Nos. 1447 and 1562, dated February 7, and May 5, 1910, respectively, submitted findings in relation to sundry complaints as to misuse of authority by a commissioner in the borough of The Bronx. One of the complaints regarding the personal use of city owned autos, etc., by the commissioner and his family was substantiated, and so reported.

Reports Nos. 1564 and 1571, dated May 10 and May 13, 1911, respectively, disclosed favoritism shown by a landscape architect to a firm furnishing resoiling loam, also a lack of energy and creative ability on his part. On recommendation he was dismissed from the department.

No. 1737, dated December 16, 1912, was a general report covering accounts and conditions at the New York Botanical Garden from its inception in 1897 to December 31, 1911. In addition to various interesting facts and statistics, it was shown that the average annual expense to the city for maintenance for thirteen years had been \$67,577.63. Recommendation was made that the annual appropriation to the department of parks for maintenance of roads and walks be hereafter made directly to the Botanical Garden Corporation, holding it responsible for conditions.

No. 1822, dated June 11, 1913, submitted our findings regarding a complaint which alleged the use of paints inferior to those named in the specifications of a contract.

No. 1829, dated June 30, 1913, gave the results of our findings in an examination of the park department in the borough of Queens. No records were maintained for the control of the large quantities of equipment, materials and supplies connected with its work, and no adequate protection was afforded them. The result was a rapid deterioration by reason of mildew,

rust and breakage. A system of accounting control for the purchase and use of all equipment, materials and supplies was devised by us and has been accepted for installation under our supervision. Immediate action was recommended for the proper protection and care of machinery, tools, etc.

POLICE DEPARTMENT:

Report No. 1539, dated February 9, 1910, related to a complaint of criminal assault by two patrolmen. Supporting indications were found, submitted to the police commissioner and the men were dismissed.

Report No. 1548, dated February 24, 1910, submitted findings on a complaint of alleged graft in obtaining approval of a pool room license. The peculiar circumstances developed caused a recommendation that a sergeant involved be tried for neglect of duty and incompetency. The sale of liquor without a license was also established on the premises and recommendation was made that the police commissioner fix the responsibility for the laxity which permitted this condition.

No. 1512, dated January 23, 1911, reported the results of an examination of the office of the property clerk from January 1, 1904, to July 31, 1909. It was found that a very poor system of records was maintained; that less than 17% of stolen or lost property was returned to the owners thereof; that the balance was sold at auction for the benefit of the pension fund or destroyed; and that many valuable articles are so "destroyed." It was recommended that approved methods of accounting be adopted, and that more effort be made to ascertain the ownership of stolen and lost articles.

No. 1570, dated May 15, 1911, was a report showing the complete statistics of the police pension fund from its inception to July, 1909. No. 1595, dated April 3, 1911, reported the results of an audit of the pension fund from April 1, 1907, to October 20, 1910. Incorrect records were found of the names of pensioners and of the birth dates of children; pensioners were not properly identified in making payments; overpayments were made by reason of incomplete entries; and inadequate inspections were made of boilers. Constructive recommendations were made under thirteen heads with a view to correction of defective conditions. No. 1636, dated December 28, 1911, continued the audit to May 23, 1911. It reported eight disbursements amounting to \$2,025.57 which were not entered in the minute book; and unnecessary withdrawals of cash with which to pay pensions. Various changes were again recommended in the accounting system. No. 1754, dated January 2, 1913, further continued the audit of the pension fund to December 31, 1911. It reported that the cash book record did not sustain the cash balance at December 31, 1911, and that the boiler inspection fees were not properly collected, entailing a loss to the fund.

No. 1613, dated September 29, 1911, reported the results of an audit of the contingent fund from April 1, 1907, to October 20, 1910. The find-

ings included undue duplication of accounting; the postage account not under proper control; and that the budget appropriation to the contingent fund was about 45% more than was necessary. Sundry suggestions were submitted leading to changes of methods. No. 1685, dated July 12, 1912, continued this audit up to December 31, 1911.

No. 1671, dated May 17, 1912, reported that the percentage of sick leave granted in the department was high as compared with other cities, and that retirements on pensions have materially increased under the present commissioner. It was also disclosed that an organized effort to graft on pension applicants was being made by unknown persons.

No. 1682, dated July 12, 1912, was a report on the issuance of shields to private watchmen, runners, etc., and the accounting therefor. Certain suggestions for improvement were made and were subsequently adopted.

No. 1683, dated July 12, 1912, was an accounting report of the police relief fund, from December 23, 1904, to December 31, 1911.

No. 1687, dated August 2, 1912, reported findings on information relating to illegal collection of funds to influence legislation to benefit certain members of the force. It was found that a certain lawyer was actively engaged in making such collections. A copy of the report was sent to the district attorney and to the grievance committee of the Bar Association.

No. 1732, dated December 9, 1912, reported an audit of the fees received for the issue of identification cards from September 1, 1910, to December 31, 1911. 260 cards were found missing and unaccounted for. We recommended that a plan be adopted for the control and issuance of cards and that the present fee of ten cents each be recognized as inadequate to meet the cost of issuance. The suggestions were adopted.

No. 1733, dated December 5, 1912, was an accounting report of the license bureau of the department from January 1, 1907, to December 31, 1911.

No. 1759, dated January 15, 1913, was a report of an examination of the departmental accounts for the five years ended December 31, 1911. Our findings included duplicate invoice and payroll vouchers not certified by the commissioner as required by section 39 of city ordinances; six vouchers paid without certification of commissioner or deputy, amounting to \$7,238-.28; errors in accounting adjustments; continued use of duplicate records by bookkeeper; omission of open account balances transferred to the general fund; improper closing of accounts; balances subject to transfer to pension fund not claimed by commissioner; balance for refunds omitted from books; improper opening of corporate stock accounts producing a disagreement with accounts of the finance department to the amount of \$1,227,176.51; no general cash book maintained and cash kept in a number of boxes, different

persons having access to them, and responsibility not fixed on any one person. Appropriate recommendations were made to remedy the conditions found.

Nos. 1440, 1498, 1542, 1546, 1550, 1552, 1556, 1557 and 1787, dated from January 12, 1910, to March 31, 1913, were additional reports on various investigations of complaints of alleged irregularities relating to members of the force.

PLUMBERS, EXAMINING BOARD OF:

No. 1731, dated December 9, 1912, was a report on the conduct and scope of examinations of applicants for certificates as licensed plumbers. We found that certificates were issued to many incompetent men; that examinations were loosely conducted, and obtained evidence that answers to examination questions had been prepared in advance and written by others than the men examined. As a result of our investigation, the three men comprising the board were removed from office and two of them were later indicted for bribery. Of the two indicted, one pleaded guilty and was released on bail pending sentence, which will not be pronounced until after the trial of the other indicted former member of the board. A special corporation counsel was appointed to assist in the organization of a new board, with an entire reorganization of methods in conducting examinations.

STREET CLEANING, DEPARTMENT OF:

No. 1689, dated August 2, 1912, disclosed conditions surrounding the use of scows owned by the city in connection with the final disposition of ashes and rubbish. Fifty-eight scows are so owned, representing an original investment of \$271,670.00. They are maintained and operated by the city, and many of them are rented at a per diem rate to contractors who, since April 1, 1909, have entirely performed the work of final disposition. It was found that about 25 per cent. of the scows so assigned to contractors were continuously idle, with a resulting cost of idle time in wages of \$28,557.50 from April 1, 1909, to December 31, 1911, or 21.37 per cent. of the total expenditure for wages. In view of a continuous loss to the city in the operation of the scows, it was recommended that measures be taken to dispose of such scows as are not absolutely essential to the work of the department for stake boats, etc.

No. 1796, dated April 9, 1913, was a preliminary report relating to experimental work conducted by us to determine the labor cost of sweeping the streets of the city, by the installation of a method of recording the quantities of sweepings collected and also the area swept in making such collection. The ultimate result will evolve continuing statistical records of work performed, which will show the comparative efficiency of the results obtained in the various numbered districts which comprise the street sweeping

scheme of the department, and also afford data for the control of the foremen in each district.

No. 1826, dated June 24, 1913, reported an apparent shortage found in the receipts of the bureau of incumbrances due to errors in the method of keeping records. An improved method will be submitted to the commissioner, and if approved by him will be installed by us.

Nos. 1484, 1557 and 1827, dated March 14, 1910, July 29, 1910, and June 30, 1913, respectively, reported our findings in investigations of complaints of alleged irregularities of employees of the department. . .

WATER SUPPLY, BOARD OF:

Report No. 1496, dated October 24, 1910, showed that a greater depreciation existed in the values of horses purchased than should be expected under proper initial inspection at time of purchase, and subsequent care of the animals. It was recommended that a copy of the veterinarian's reports in the matter be sent to the board for its action.

No. 1540, dated February 14, 1910, reported on a complaint of alleged excessive rental paid for a loft.

WATER SUPPLY, GAS AND ELECTRICITY, DEPARTMENT OF,

No. 1470, dated June 6, 1910, reported that there existed no uniform accounting control of the use of pipe and other materials, and constructive suggestions were offered for the installation of an accounting system which would obtain the desired control.

BOROUGH OF MANHATTAN

No. 1495, dated October 24, 1910, contained the results of an audit of the office of water register for the year ended April 30, 1909. It reported a violation of law in receiving payments after accounts had been sent to the bureau of arrears for collection. There was also found an inequality in the penalties imposed for non-payment of meter bills and regular rates, and it was recommended that penalties be equalized. Nos. 1665 and 1816, dated April 8, 1912, and May 23, 1913, respectively, continued the audit to December 31, 1912, and contained some minor recommendations.

No. 1499, dated October 24, 1910, related to a complaint of an overcharge in a water bill, which was found to be probably erroneous.

No. 1703, dated September 24, 1912, reported on an investigation of an alleged irregularity of an inspector in relation to the removal of a hydrant.

BOROUGH OF THE BRONX

No. 1558, dated May 15, 1911, contained the results of an audit of the office of the water register for the two years ended April 30, 1910, and

showed many clerical errors, unreliable inspection methods, and an apparent small misappropriation of funds, the responsibility for which could not be located. No. 1699, dated August 30, 1912, continued the audit to April 30, 1912, and also pointed out many clerical errors during that period.

Nos. 1715 and 1735, dated November 8, and December 16, 1912, contain the results of our examination into the facts surrounding the removal of water register Nugent.

BOROUGH OF BROOKLYN

No. 1487, dated September 7, 1910, contained the results of an audit of the office of water registrar from May 1, 1906, to April 30, 1909, which disclosed numerous clerical errors, incorrect records, general lack of supervision and consequent careless attention to clerical work; violations of departmental regulations and legal requirements, and a general misappropriation of funds by the cashier to an undetermined amount. In fact, the erroneous records were of such magnitude that there was recommended a careful reinspection of the entire borough for the purpose of correcting the office records and fixing its proper revenue. The examination resulted in the installation of new methods designed to remedy the conditions disclosed.

No. 1632, dated December 14, 1911, called attention to the discovery of erasures in the meter ledgers and of a memorandum book containing suspicious entries written by an inspector. As a result, the inspector was dismissed.

No. 1750, dated December 17, 1912, audited the accounts to April 30, 1912, and disclosed a considerable number of additional clerical errors.

BOROUGH OF QUEENS

Nos. 1453 and 1467, dated March 30, and May 20, 1910, respectively, presented information relating to the misappropriation of funds by the financial clerk in the office of the water register. The report was referred to the district attorney and the clerk was indicted.

BOROUGH OF RICHMOND

No. 1523, dated March 1, 1911, contained the results of an audit of the office of water register for three years ended April 30, 1910, disclosing numerous clerical errors and imperfect methods of inspection. No. 1805, dated April 28, 1913, continued the audit to December 31, 1912, and disclosed the fact that the physical conditions of frontage rate locations were not correctly recorded. It was recommended that a complete reinspection of frontage rate properties in the borough be made at once.

TENEMENT HOUSE DEPARTMENT:

No. 1694, dated August 23, 1912, was a report in relation to a complaint of physical conditions at No. 59 Eldridge Street. The complaint was verified and the matter referred to the department for its action.

WEIGHTS AND MEASURES, BUREAU OF:

No. 1669, dated May 7, 1912, disclosed prevailing irregular standards of measure used in the sale of milk in the city. Over 3,600 bottles inspected showed varying percentages of short capacity and short filling. The investigation resulted in conferences between the milk dealers, the bottle manufacturers and the commissioner of the bureau, at which agreements were drafted governing all future transactions and fixing the responsibility for future irregularities. In connection with the examination forms were prepared for an improved system of statistical work as applied to the inspections of the bureau.

SPECIAL SUBJECTS:

ARMY AND NAVY UNION

No. 1806, dated April 30, 1913, reported that an examination of the disbursements of its budgetary appropriations disclosed carelessness and unbusinesslike methods. We recommended that preliminary estimates of the annual expenses of the Union be hereafter duly submitted to the board of estimate and apportionment and that all vouchers be hereafter approved by a finance committee of the union.

AUCTION SALES

Nos. 1708, 1717 and 1749, dated October 23, November 12 and December 16, 1912, respectively, are reports of our investigation of mock auction sales conducted in various locations in the borough of Manhattan. Conclusive evidence was obtained showing methods of operation in violation of law, specific cases of which were submitted to the district attorney and resulted in the arrest and conviction of several of the principal offenders, together with a general derangement of the illegal sales throughout the city.

No. 1807, dated May 7, 1913, reported our findings in relation to a similar condition complained of in the borough of Brooklyn. In this case it was found that the auctioneer was operating without a license, and a warrant was issued for his arrest.

AUTOMOBILES OWNED BY THE CITY

Report No. 1443, dated January 27, 1910, comprised a schedule of costs of operation of automobiles in each department subject to such review.

No. 1504, dated November 3, 1910, was a report of the methods in vogue in all the departments in accounting for the automobiles used by them. There was found a marked lack of uniformity in the expense records of the various departments. The establishment of uniform accounting methods both for expense and service records was recommended. The establishment of central garages as being desirable in a scheme of general economy was also recommended.

No. 1681, dated July 12, 1912, was a report showing the investment and maintenance costs of all city owned automobiles for the years 1910 and 1911.

BANKRUPT SALES, FRAUDULENT

No. 1780, dated February 27, 1913, reported a case where fraudulent legal bankrupt notices were displayed to conduct alleged bankrupt sales. Our report resulted in the arrest of the proprietor, who was sentenced to fine or imprisonment, but was released on payment of fine.

DISCIPLINARY TRAINING SCHOOL FOR BOYS, BROOKLYN,

No. 1795, dated April 10, 1913, was the result of our examination of the conditions surrounding this institution and its operation. We reported that the two institution buildings were unfit and inadequate for the housing of boys, one of them being of great age and a veritable fire trap. Sundry recommendations were submitted with a view to abolishing the institution and disposing of its inmates elsewhere.

FLOWER HOSPITAL

No. 1825, dated June 10, 1913, reported our investigation of a complaint which alleged negligence and malpractice on the part of attaches of this hospital. Our findings presented material for adverse criticism, and we recommended that copies of our report be sent to the commissioner of charities, the board of ambulance service, and the board of trustees of Flower Hospital, so that official action might be taken to prevent recurrence of another such case.

LAND SALES

No. 1515, dated February 7, 1911, was a report as to the value of certain lots offered by a real estate dealer in return for the solution of a "rebus."

MUNICIPAL LIBRARY

No. 1634, dated December 15, 1911, related to the establishment of a municipal reference library in the City Hall. It was found that the only library of this character maintained by the city was started in 1848; but as for years no funds had been appropriated to increase its contents the collection had become obsolete and practically useless as a reference library. Upon representation the authorities of the New York Public Library expressed a willingness to establish in the City Hall an up-to-date municipal reference library, provided sufficient funds were appropriated to carry forward the project. This plan was approved by the Board of Estimate and Apportionment, but denied by the Board of Aldermen. As a result of the apparent necessity for such a library, the comptroller has set aside a room in his offices for the purpose and has commenced to collect such up-to-date material and data as his limited funds will permit.

PENSION SYSTEM

No. 1818, dated May 27, 1913, was a report on an examination into the pension system of the city, embracing a general study of the charter provisions relating to the pension funds of the various departments, together with a brief resume of the financial operations of these funds. Such diversified conditions were found that we recommended the appointment of a commission to take up a scientific study of the subject of pensions as applied to the municipality of The City of New York. The committee was appointed by Mayor Gaynor and upon the suggestion of this commission he selected as one of its members a well known actuary.

PLUMBERS, ILLEGAL OPERATIONS OF,

Nos. 1748 and 1830, dated December 16, 1912, and June 30, 1913, respectively, reported the unlawful use of their licenses by certain master plumbers in protecting the work of unlicensed plumbers by the assumption of a responsibility for such unlicensed work. Conclusive cumulative evidence of such practices was obtained regarding two principal offenders and we recommended the immediate cancellation of their certificates of registration.

PURCHASE OF LAND

No. 1692, dated August 15, 1912, was a report on a tract of farm land on Long Island, the purchase of which at \$325 per acre was contemplated for the use of the Brooklyn Disciplinary Training School for Boys. Investigation disclosed better available land at lower cost, although all land values in the section were inflated. As a result of the report, no further progress was made in the negotiations.

SEWERS

No. 1716, dated November 9, 1912, exhibited a compilation of figures showing the cost of sewer care and maintenance in the five boroughs. Varying data was obtained from each borough, all of which was classified and scheduled.

SINKING FUND COMMISSION

No. 1663, dated March 14, 1912, was a report relative to proposed legislation authorizing the sale of city property in Hamilton Park to the Baptist Home Society. It was found that in previous years the sinking fund commissioners had leased to various institutions, which are not under the control of the city, parcels of land in this tract, the present value of which is \$3,025,000.00 at a total annual rental of \$5.00. All of this property is exempt from taxation. Under a determination that the proposed legislation was an effort to legalize further leases of the same character, it was recommended that the present proposed legislation be discouraged.

No. 1730, dated December 2, 1912, reported our further findings in relation to the conveyances of land to religious and charitable institutions in previous years as before mentioned. Our investigation showed that three of the institutions had covenanted to give free care and treatment to indigent poor and sick persons in return for the nominal rental charged, but that the covenants had become inoperative from disuse and lack of information. Recommendation was made that through the commissioner of public charities, the city should enforce the terms of the covenants and thereby obtain the care and treatment promised, which would amount to an annual saving of expense to the city of about \$21,000.00.

SUBWAYS FOR ELECTRICAL CABLES

When the present administration came into office, the lawsuits of The City of New York against the Consolidated Telegraph and Electrical Subway Company and the Empire City Subway Company (Limited) had been on the court calendar for a number of years, and a trial of the cause against the former company before three referees appointed by the Supreme Court had been in progress for a little more than one year.

These suits were instituted because of reports made to the then mayor by the commissioners of accounts in 1903 and 1904, after an examination of the accounts and records of the said subway companies, which tended to show that in building and operating the subways to accommodate all the electrical wires and cables used in the city for telegraph, telephone, electric light, heat and power purposes and which were so built and operated under contracts made with The City of New York, the said companies had violated their contracts and had acted in fraud of the rights of the city, to its very substantial financial detriment.

The Consolidated Company took strong ground against this report upon which the suit was based, and persuaded the Law Department to join in the expense of employing a reputable firm of public accountants to make an exhaustive examination of its affairs, and a report thereon, which it contended would simplify the hearings before the referees, and at the same time would refute some if not all the charges of unfairness in its dealings, made by the said commissioners.

From the evidence adduced from the public accountant's report, it is the belief of counsel employed in the case by the city, that not only were the contentions of the commissioners of accounts fully sustained, but that the fraudulent acts of the companies, particularly in the early years of their existence, were even more extended than had been known.

In the spring of 1910, the Mayor appointed a special counsel to take charge of these suits, assisted by a member of the staff of this commission.

Special examinations of accounts and records of companies subsidiary to, or otherwise connected with the subway companies had to be made, and the hearings continued through 1910, 1911 and up to the fall of 1912, when

the testimony, exhibits, briefs and arguments all being before the referees, a speedy decision and report from them was looked for.

Then one of the referees died and it was announced that the cause would have to be retried, and preparation had to be made to so proceed.

A new referee was appointed and hearings were had to acquaint him with the case, and to resubmit and explain all the testimony, exhibits and other papers that had been prepared.

Then another referee was appointed to the bench of the supreme court, and when his successor shall have been appointed and the referees have returned from their summer vacation, it is expected there will be a re-hearing of the case, preparation for which on the part of the counsel for the city is now under way.

UNOFFICIAL REPRESENTATION

No. 1635, dated September 28, 1911, reported an investigation of the activities of certain habitués of the city hall and other public buildings relative to soliciting payments for alleged influence with city officials in securing privileges, positions, etc. Several cases were found where money had been paid to secure such action. One offender who assumed to sell an appointment of city marshal was convicted and sentenced as a result of the investigation.

BOROUGH ADMINISTRATION:

MANHATTAN, BUREAU OF BUILDINGS

No. 1503, dated November 3, 1910, was a report on the alleged payment of money and tickets to an inspector. His connection in the case appeared to be so questionable as to warrant immediate dismissal, and was recommended to the district attorney for his action.

No. 1534, dated April 3, 1911, related to alleged payments to inspectors by contractors. Evidence was obtained indicating the prevalence of the practice, and a closer supervision of the work of inspectors was recommended.

No. 1790, dated April 4, 1913, reported a clearly established case of an attempt to bribe a plumbing inspector. The evidence against the offending contractor was submitted to the district attorney for his action.

No. 1810, dated May 2, 1913, presented a report of a general examination of the methods of the bureau as a permanent historical record of conditions. There was included a detailed commentary on the delinquency of the inspection force.

No. 1811, dated May 13, 1913, reported the results of exhaustive inspections of undesirable conditions prevailing in places of amusement. A copy of the report was sent to each borough president and to the fire com-

missioner, and it was recommended that the inspection service as to amusement places in Manhattan be reorganized.

MANHATTAN, BUREAU OF INCUMBRANCES

No. 1553, dated March 7, 1910, was a report on a complaint of alleged street incumbrances.

BROOKLYN, BUREAU OF INCUMBRANCES

No. 1543, dated February 16, 1910, reported a salaried inspector who was maintaining an active law practice. As a result he was dismissed from the bureau.

BROOKLYN, BUREAU OF PUBLIC BUILDINGS AND OFFICES

No. 1701, dated September 5, 1912, was a report on an employee found working under an assumed name.

THE BRONX

No. 1678, dated June 5, 1912, was a report of the amount expended by the city in connection with proposed construction over the Bronx River at 222nd Street, the project having been abandoned.

QUEENS, OFFICE OF BOROUGH PRESIDENT

Nos. 1466 and 1469, dated May 18, and June 6, 1910, respectively, reported the raising of amounts on vouchers for postage stamps in the office of the private secretary to the president. As a result, John M. Cragen was indicted by the grand jury.

QUEENS, BUREAU OF PUBLIC BUILDINGS AND OFFICES

No. 1468, dated May 27, 1910, reported an apparent manipulation by under-sheriff John M. Phillips of charges for work performed, in order to secure work for a plumber and retain the bulk of overcharges. Recommendation was made for the immediate transmittal of the entire case to the grand jury.

QUEENS, BUREAU OF HIGHWAYS

No. 1472, dated June 13, 1910, disclosed in relation to certain expenditures for work on culverts and bridges, that the work done was valueless and partly performed by city employees; that fraudulent open orders based on forged bids were issued to dummies of under-sheriff John M. Phillips; and that payment for the work (about \$4,000.00) was diverted by false addresses and forged endorsements to John M. Phillips. It was recommended that the facts and evidence be forwarded to the district attorney for his immediate action before the grand jury.

No. 1492, dated October 18, 1910, reported the use of public funds for political purposes made by means of payments for laborers, horses and carts when not actually employed. This evidence was also forwarded to the district attorney for presentation to the grand jury.

QUEENS, TOPOGRAPHICAL BUREAU

No. 1483, dated August 1, 1910, was a report on the methods in vogue. It was found that for the previous five years the bureau had been administered in the interests of John J. McLaughlin, consulting engineer, and that the city's expenditure for that period had resulted only in inadequate maps. It was recommended that the facts be transmitted to the district attorney for such action as might be possible.

QUEENS, BUREAU OF SEWERS

Nos. 1456, 1458, 1459 and 1464, dated April 28, May 4, May 6 and May 18, 1910, were reports on clearly established misappropriation of funds by employes of the bureau, also the extortion of campaign funds from the employes in general. All of the facts and evidence obtained were referred to the district attorney for his immediate action.

QUEENS, GENERAL EFFICIENCY

No. 1786, dated February 28, 1913, was an exhaustive report of the work of our efficiency staff during the year 1912 in its co-operation with the borough president to bring about the highest degree of efficiency in the administration of work performance in the borough. The existing conditions with respect to organization and personnel, functions, forms, procedure and physical accomplishment was determined. This information formed the basis for studies which resulted in the adoption of a plan of functional reorganization as a model to control the work. The plan contemplates a logical grouping of functions and the establishment of definite responsibility and authority under three general divisions, viz: General administration, Engineering and Maintenance.

Its application to existing force and work was undertaken by selecting the maintenance forces for first attention, which involved the detailed planning of a comprehensive cost system; the concentration of effort and assumption of authority over forces in the Fourth Ward, to facilitate the experimental application of the plan; the preparation of a large amount of statistical data necessary for the exercise of judgment and control of work assignment; and the establishment of control over material, supplies and equipment. The results so far are very encouraging and extension of the plan will be made as rapidly as our force and the circumstances of the work will permit.

RICHMOND, BOROUGH PRESIDENT

No. 1656, dated January 27, 1912, reported an examination of a complaint alleging the repair of private cars in a city garage.

No. 1677, dated June 3, 1912, reported an examination of a complaint of the manner in which public improvements had been initiated.

COUNTY OFFICERS:

DISTRICT ATTORNEY, NEW YORK COUNTY

No. 1709, dated October 23, 1912, was a report relative to the use of police officers in the business of the district attorney.

COUNTY CLERK, NEW YORK COUNTY

No. 1659, dated February 13, 1912, was an accounting report of this office. It was found that the receipt of fees was not properly safeguarded and that there was much to criticize in the accounting system in use. An improved system was devised to meet the conditions found.

COUNTY CLERK, KINGS COUNTY

No. 1672, dated May 22, 1912, reported on an examination of the accounts and methods of the office. It was found that a complete and satisfactory audit could not be made owing to the defective accounting methods in use. The expense of maintaining the office as a salaried office was found to be much greater than when it was supported by its fees. Fourteen recommendations were made leading to an improved accounting system.

COUNTY CLERK, QUEENS COUNTY

No. 1596, dated July 31, 1911, was an accounting report for the year 1910. It was found that interest on bank deposits of mortgage tax receipts to the amount of \$87.76 had been diverted to the personal account of the county clerk; that a shortage of \$4,000.00 in the accounts of a former county clerk had never been collected; that the bond given the city by the county clerk was inadequate, its amount being \$5,000.00, whereas the collections of the office approximate \$200,000.00 per annum; that numerous clerical errors existed throughout the accounts, largely attributable to carelessness; that mortgage tax money was deposited in bank at infrequent intervals, presenting unnecessary opportunities for irregularities; that the county clerk had been derelict in his duty, and that the annual net income of the county clerk approximated \$35,000.00. Recommendations were made to correct all defective conditions noted, including legislative action with a view to changing the office from a fee office to a salaried office. Such legislation was subsequently enacted, and report No. 1765, dated January 23,

1913, submitted forms devised by us for the installation of a new system of accounts to meet the requirements of the change to a salaried office.

REGISTER, NEW YORK COUNTY

No. 1574, dated May 22, 1911, was an accounting report for the years 1906, 1907, 1908 and 1909, inclusive. The findings were embodied in fourteen counts relating to the methods of accounting, etc., in use. Seventeen recommendations were submitted covering changes in records and procedure necessary for a proper system of accounting. Nos. 1628 and 1799, dated November 16, 1911, and April 17, 1913, respectively, continued the audit of the accounts in their improved condition for the years 1910 and 1911.

REGISTER, KINGS COUNTY

No. 1662, dated March 8, 1912, was an accounting report for the years 1909 and 1910. It was found that a very poor accounting system was in use, which included erroneous pay-roll distributions; that the law was violated by the employment of temporary clerks and in retaining certain revenues; that the expenditures of the office exceeded its revenue; that excessive rates were paid to copyists; that necessary bonds were not filed, and that numerous clerical errors existed. Eleven recommendations were submitted covering the changes necessary to proper accounting methods, etc.

SHERIFF, NEW YORK COUNTY

Nos. 1706 and 1736, dated October 10 and December 16, 1912, respectively, reported the disclosure of shortages in the accounts of the assistant entry clerk amounting to \$440.00 in a little over nine months, the peculations extending through 587 cases. Our report resulted in the immediate dismissal of the clerk, the recovery of the money from his bondsman, and the submission of the case to the grand jury for its consideration.

No. 1513, dated January 25, 1911, reported the employment at Ludlow Street jail of twenty-four employes to care for an average of eleven prisoners. A specified reduction of the force was recommended, which would save approximately \$11,000.00 yearly in the salaries paid by the city.

No. 1802, dated April 28, 1913, reported the results of an examination of the accounts and methods of the sheriff's office. Our findings disclosed very crude methods of accounting; erroneous methods in the retention of poundage fees; erroneous practice in the collection of interest on amounts of judgments; no control over the use of tickets for transportation of prisoners and guards; valueless affidavits accompanying remittances to the city chamberlain; exorbitant daily cost of supervision and maintenance of prisoners, the force of officers and employes being often in excess of the number of prisoners; the maintenance of federal prisoners at an annual loss

to the city of over \$3,000.00; vacations allowed in violation of charter provisions; also that the cost to the city of collections as compared with fees received was exorbitant and excessive; and that the compensation of the sheriff is excessive for such an official position. Our recommendations included a revision of the accounting methods and embraced the submission of appropriate forms and directions for their use; the suggestion of corrective methods for application to other defective conditions noted; that the county jail be abolished and the property turned over to the sinking fund commission for sale or other city use, and that arrangements be made with the department of correction to care for the sheriff's prisoners; and that, in the event of the continuance of the jail, the force of officers and employes be reduced.

To accomplish such a volume of work with the present limited force has been no mean task. Two elements have contributed largely to the success of our undertakings; first, the support given by Mayor Gaynor to all departments who were endeavoring to make the government of our city better and more efficient; and second, the fact that when this constructive spirit was understood and appreciated by a working force such as ours, composed of employes already experienced in municipal work and directed by men of experience in municipal affairs, no time was lost in producing results. During the three and one-half years ended June 30, 1913, the staff of this commission has worked 34,257 hours overtime for which they received no pay. This overtime more than offsets the total vacation time for the same period. During the period 2,234 witness have been examined under oath and their testimony transcribed, covering 23,853 typewritten pages.

Respectfully submitted,

JEREMIAH T. MAHONEY,

HARRY M. RICE,

Commissioners of Accounts.

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